



Nebraska Extension of Statute of Limitations Agreement

FORM
872N

Name		Your Social Security Number		Spouse's Social Security Number	
Street or Other Mailing Address		Nebraska Identification Number			
City	State	Zip Code	Federal Identification Number		
Effective Date	Date Agreement Extended to		<input type="checkbox"/> Original Extension <input type="checkbox"/> Continuation of Previous Extension		
Tax Categories					
<input type="checkbox"/> Sales Tax	<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Income Tax Withholding	<input type="checkbox"/> Other _____		
<input type="checkbox"/> Use Tax	<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Waste Reduction and Recycling Fee	<input type="checkbox"/> Other _____		
<input type="checkbox"/> Litter Fee	<input type="checkbox"/> Lodging Tax				

The Nebraska Department of Revenue and the taxpayer agree that a notice of deficiency determination for the amount of Nebraska and local tax determined under existing or prior revenue laws for the tax categories listed above may be mailed at any time on or before the above date agreement extended to, and such notice shall include those tax periods that could have been included had a notice of deficiency determination been issued on the effective date of this agreement.

**sign
here**

Authorized Signature

Title

Date

Spouse's Signature (If Joint Return)

Date

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

**sign
here**

Department of Revenue Authorized Signature

Title

Date

INSTRUCTIONS

WHEN AND WHERE TO FILE. A Nebraska Extension of Statute of Limitations Agreement, Form 872N, must be completed when the taxpayer and the Nebraska Department of Revenue agree to extend the period of limitation for the mailing of a notice of deficiency determination of Nebraska tax or the filing of a claim for overpayment of tax.

An extension signed on behalf of a flow through entity will also extend the time allowed for a deficiency determination against the entity's partners, shareholders, or members with respect to the entity income received by the partner, shareholder, or member.

LIMITATION PERIODS. See the table below for a summary of the various limitation periods.

For income tax, the limitation periods are longer if the taxpayer:

1. Omits more than 25 percent of Nebraska taxable income,
2. Has federal income tax increased by the Internal Revenue Service,
3. Has a state income tax return modified by the revenue department of another state, or
4. Fails to file an amended return.

An agreement between the taxpayer and the Internal Revenue Service, providing for the extension of the period for assessment of federal income tax, also extends the period for mailing a notice of deficiency determination of Nebraska income tax. Copies of such agreements must be filed with the Nebraska Department of Revenue within 30 days from the date the Internal Revenue Service approves the extension.

APPEAL RIGHTS. Form 872N does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.

NAME AND ADDRESS. An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address. The spouse's name must also be entered if this agreement is for Nebraska individual income tax and a joint return was filed for any of the taxable periods being extended.

An organization must enter the organization's name and business address.

EFFECTIVE DATE. Enter the date on which the agreement will become effective. This agreement becomes effective on this date or at the time both the taxpayer and the department have signed this agreement, whichever date is later. The limitation period for mailing a notice of deficiency determination or for filing a claim for overpayment of tax will be extended for all taxable periods for which a notice could have been mailed on the date this agreement becomes effective. The agreement does not affect the due date for filing a return.

DATE AGREEMENT EXTENDED TO. Enter the date to which the statute of limitations is being extended.

SIGNATURE. This agreement must be signed by the taxpayer, owner(s), partner, member, or corporate officer. The spouse must also sign if this agreement is for Nebraska individual income tax and a joint return was filed for any of the taxable periods being extended. If the taxpayer authorizes another person to sign this agreement, there must be a power of attorney on file with the Nebraska Department of Revenue.

LIMITATION PERIODS FOR ASSESSMENT OF NEBRASKA TAX IN THE ABSENCE OF AGREEMENT

FILING STATUS	LIMITATION PERIODS FOR VARIOUS TAX CATEGORIES		
	Sales, Use, and Lodging Tax, Litter Fee	Income Tax	Income Tax Withholding
Return Timely Filed	Three years from the last day of the calendar month following the period of the deficiency	Three years from the due date of the return	Three years from April 15, of the next calendar year
Return Filed Late	Three years from the filing date of the return	Three years from the filing date of the return	Three years from filing date of the return or period for "Return Timely Filed" whichever is later.
No Return Filed	Five years from the last day of the calendar month following the period of the deficiency	No limitation period	No limitation period

Mail this agreement to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

PLEASE MAKE A COPY OF THIS AGREEMENT FOR YOUR RECORDS.

8-209-1972 Rev. 7-2005
Supersedes 8-209-1972 Rev. 6-2005